

# Schedule J

## Physical Inventory Of Affixed And Unaffixed Cigarette Stamps

Issued under authority of P.A. 327 of 1993, as amended.

**IMPORTANT:** Read the instructions on the back of this form carefully before completing.

Name of Licensee	▶ Account Number (FE, ME or TR)	
The actual count of stamps and stamped packs was taken at the close of business on .....	Date	
	▶ Month	▶ Year
and is reported on the <i>Michigan Tobacco Products Tax Return</i> for .....		

### Section 1: Stamped Packs Inventory (Do not include "tax paid" packs purchased from other licensees.)

	20's	25's	1's	Native American 20's	Native American 25's
1. Stamped packs in inventory (salable and unsalable packs) at beginning of report period. (This is the ending inventory from the previous report period.)					
2. Stamps affixed to packs during the report period (from line 12 below).					
3. Total inventory of stamped packs(add lines 1 and 2).					
4. Stamped packs rendered unsalable during affixing of stamps or packs improperly stamped (see instructions on back).					
5. Stamped packs in inventory (salable and unsalable packs) at the end of the report period .					
6. Total stamped packs sold during the report period (line 3 minus lines 4 and 5). Enter here and on line 20 of your <i>Michigan Tobacco Products Tax Return</i> .					

### Section 2: Unaffixed Stamps Inventory

	20's	25's	1's	Native American 20's	Native American 25's
7. Unaffixed stamps in inventory at beginning of report period. (This is the ending inventory from the previous report period.)					
8. Unaffixed stamps acquired (received) during the report period.					
9. Total inventory of unaffixed stamps (add lines 7 and 8).					
10. Unaffixable stamps returned to Treasury. Attach written authorization from Treasury. See instructions on back.					
11. Unaffixed stamps in inventory at the end of the report period (include unaffixable stamps).					
12. Total stamps affixed during the report period (line 9 minus lines 10 and 11).					

If you are an authorized stamping agent, you must complete Section 3 on the back of this form.



### Section 3: Stamping Agent Report

Complete this section only if you are a licensed wholesaler or unclassified acquirer who is authorized to act as a stamping agent for other licensed wholesalers or unclassified acquirers. If you are an agent for more than one wholesaler/unclassified acquirer, attach a separate sheet for each account. You must supply the wholesaler/unclassified acquirer for whom you are acting as an agent with the Stamped Packs Inventory (Section 1), and the Unaffixed Stamps Inventory (Section 2).

Name of Wholesaler/Unclassified Acquirer For Whom You Are Acting As A Stamping Agent	
Account Number (FE, ME or TR)	Quantity of Individual Cigarettes Received For Wholesaler/Unclassified Acquirer

Stamps Affixed to Packs During The Report Period			
Stamp Denomination	Quantity (no. of individual stamps)	Stamp Denomination	Quantity (no. of individual stamps)
▶1-A Rolls of "20's" (1 roll=30,000 stamps)		▶1-D Pads of "1's" (1 pad=1,500 stamps)	
▶1-B Pads of "20's" (1 pad=1,500 stamps)		▶1-I "Native American's" Rolls of 20's (1 roll=30,000 stamps)	
▶1-C Pads of "25's" (1 pad=1,500 stamps)		▶2-I "Native American's" Pads of 20's (1 pad=1,500 stamps)	
		▶3-I "Native American's" Pads of 25's (1 pad=1,500 stamps)	

#### GENERAL INSTRUCTIONS FOR SCHEDULE J PHYSICAL INVENTORY OF AFFIXED AND UNAFFIXED CIGARETTE STAMPS

Sections 1 and 2 must be completed by all wholesalers/unclassified acquirers of cigarettes whether you affix your own stamps or hire an agent to affix the stamps for you.

You must supply the wholesaler/unclassified acquirer for whom you are acting as an agent with the Stamped Packs Inventory (Section 1), and the Unaffixed Stamps Inventory (Section 2) information.

**Section 1, Line 4:** A deduction line. Include only those stamped packs approved for inventory adjustment by Treasury. Written authorization from Treasury must be attached to Schedule J. You may request an adjustment by submitting Form 3383, Request for Adjustment to Cigarette Stamp Inventory.

**Section 2, Line 10:** Stamps damaged during affixing which remain on stamp paper, carton lids or stamp iron and were inspected by Treasury and approved for stamp inventory adjustment. You may request an inventory adjustment by submitting Form 3383. Treasury will send written instructions on how to return unaffixed stamps to the Department.

If your license has expired and has not been renewed, or if your license has been discontinued or revoked, the stamps must be returned to the department. You must contact Treasury for special instructions regarding inspection and return of the stamps and reporting of the stamps on line 10.

**NOTE:** Packs rendered unsalable during affixing of stamps must be held for inspection by Treasury for credit to be allowed. These packs must be included in cigarette inventory until inspection, after which they may be transferred to "pending manufacturer returns stock". If this procedure is not followed, the wholesaler or unclassified acquirer may be held liable for the tax value of the stamps.

**Section 3:** Complete if you are acting as a stamping agent for another licensed wholesaler/unclassified acquirer.

If you are an authorized stamping agent for more than one wholesaler or unclassified acquirer, complete Section 3 on a separate Schedule J for each wholesaler/unclassified acquirer.

In Section 3, report the number of stamps affixed during the report period by denomination and by rolls or pads for each wholesaler or unclassified acquirer for whom you act as an agent.

Attach your completed Schedule J to your monthly Michigan Tobacco Products Tax Return.

If you have questions, please contact the Cigarette Stamp Section at (517) 636-4630. Deaf, hearing or speech impaired persons may call (517) 636-4999 (TTY).